# Maine Center for Disease Control and Prevention WIC Nutrition Program

Effective: October 1, 2011 Policy No. FM-9

## **State and Local Agency Unallowable Costs**

### **Authority**

OMB Circular A-122

### **Policy**

1. The Maine Center for Disease Control and Prevention – WIC Nutrition Program will not reimburse Local Agencies for unallowable costs.

#### **Procedure**

- 2. Unallowable costs include, but are not limited to, the following:
  - 2.1 Alcoholic beverages
  - 2.2 Bad debts
  - 2.3 Contingencies
  - 2.4 Contributions and donations
  - 2.5 Entertainment, including food and beverages
  - 2.6 Fines and penalties
  - 2.7 Fundraising and investment management costs
  - 2.8 Operating costs for the Legislature or Governor's office.
  - 2.9 Idle facilities
  - 2.10 Interest and other financial costs
  - 2.11 Lobbying
  - 2.12 Membership in any organization engaged in lobbying
  - 2.13 Prosecution and defense of criminal and civil proceedings and claims
  - 2.14 Under-recovery of costs under federal agreements
  - 2.15 Parking at normal place of business